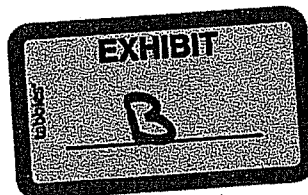


LINGUALINX LANGUAGE SOLUTIONS, INC.

EMPLOYEE HANDBOOK



Welcome To LinguaLinux Language Solutions!

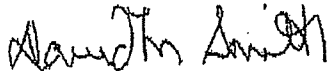
Starting a new job is exciting, but at times can be overwhelming. This Employee Handbook has been developed to help you become acquainted with our company and answer many of your initial questions.

As an employee of LinguaLinux Language Solutions, the importance of your contribution cannot be overstated. Our goal is to provide the finest-quality services to our clients and to do so more efficiently and economically than our competitors. By satisfying our clients' needs, they will continue to do business with us and will recommend us to others.

You are an important part of this process because your work directly influences our company's reputation.

We are glad you have joined us, and we hope you will find your work to be both challenging and rewarding.

Sincerely,

A handwritten signature in black ink, appearing to read "David Smith". The signature is written in a cursive, flowing style.

David Smith
President

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The Way We Work

A Word About This Handbook

This Employee Handbook contains information about the employment policies and practices of the company. We expect each employee to read this Employee Handbook carefully, as it is a valuable reference for understanding your job and the company. The policies outlined in this Employee Handbook should be regarded as management guidelines only, which in a developing business will require changes from time to time. The company retains the right to make decisions involving employment as needed in order to conduct its work in a manner that is beneficial to the employees and the company. This Employee Handbook supersedes and replaces any and all prior Employee Handbooks and inconsistent verbal or written policy statements. Except for the policy of at-will employment, which can only be changed by the President of the company in writing, the company reserves the right to revise, delete and add to the provisions of this Employee Handbook. All such revisions, deletions or additions must be in writing and must be signed by the President of the company. No oral statements or representations can change the provisions of this Employee Handbook.

The provisions of this Employee Handbook are not intended to create contractual obligations with respect to any matters it covers. Nor is this Employee Handbook intended to create a contract guaranteeing that you will be employed for any specific time period.

OUR COMPANY IS AN AT-WILL EMPLOYER. THIS MEANS THAT REGARDLESS OF ANY PROVISION IN THIS EMPLOYEE HANDBOOK, EITHER YOU OR THE COMPANY MAY TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, FOR ANY REASON, WITH OR WITHOUT CAUSE OR NOTICE. NOTHING IN THIS EMPLOYEE HANDBOOK OR IN ANY DOCUMENT OR STATEMENT, WRITTEN OR ORAL, SHALL LIMIT THE RIGHT TO TERMINATE EMPLOYMENT AT-WILL. NO OFFICER, EMPLOYEE OR REPRESENTATIVE OF THE COMPANY IS AUTHORIZED TO ENTER INTO AN AGREEMENT—EXPRESS OR IMPLIED—WITH ANY EMPLOYEE FOR EMPLOYMENT OTHER THAN AT-WILL.

This Employee Handbook refers to current benefit plans maintained by the company. Refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plan. Those documents are controlling.

Building For The Future

As with any business, revenues are an absolute necessity for maintaining jobs and building for the future. Rather than look at generating sales and revenue as an "undesirable task", we look at it as a "must" situation. How do we continue to generate revenues to ensure a secure future and continued opportunities for all employees? With teamwork. Together we must meet the challenges we face on a daily basis.

In general, we have mentioned benefits, responsibilities and operations. We have saved the most crucial component of this business for last -- You.

At all times, you represent the company, and it is up to each one of you to take this responsibility seriously. Our company exists with your joint efforts. Don't underestimate your contribution to it. A great many people outside the business who invest their time, money and faith in us are part of that equation. They are our clients who will determine how fast we grow, how many people we will employ, how much service we render and the profit we make. In order to retain these clients, we want to ensure that our good service continues by always giving our clients the best possible value and quality. Working together and working well provides us with a bright future and with the most important commodity, a good reputation.

Total Quality Management

Our company is committed to Total Quality Management (TQM). We feel that not only do our clients benefit from this effort but so do our employees. All employees are expected to participate in TQM.

You are encouraged to offer ideas and/or constructive criticism to your supervisors or managers. We also encourage you to take part in project teams or problem-solving teams and cost reduction projects. Your participation in continuous improvement is essential to the success of the company.

Equal Employment Opportunity

Our company is committed to equal employment opportunity. We will not discriminate against employees or applicants for employment on any legally-recognized basis including, but not limited to: veteran status, uniform service member status, race, color, religion, sex, national origin, age and physical or mental disability.

In addition, age [18 and over], race, creed, color, national origin, sexual orientation, sex, disability, predisposing genetic characteristics, military status and marital status are protected classes in New York.

You may discuss equal employment opportunity related questions with the Director of Administration or any other member of management.

Americans With Disabilities Act

Our company is committed to providing equal employment opportunities to otherwise qualified individuals with disabilities, which may include providing reasonable accommodation where appropriate. In general, it is your responsibility to notify the Director of Administration of the need for accommodation. Upon doing so, the Director of Administration may ask you for your input or the type of accommodation you believe may be necessary or the functional limitations caused by your disability. Also, when appropriate, we may need your permission to obtain additional information from your physician or other medical or rehabilitation professionals.

A Word About Our Employee Relations Philosophy

We are committed to providing the best possible climate for maximum development and goal achievement for all employees. Our practice is to treat each employee as an individual. We seek to develop a spirit of teamwork; individuals working together to attain a common goal.

In order to maintain an atmosphere where these goals can be accomplished, we provide a comfortable and progressive workplace. Most importantly, we have a workplace where communication is open and problems can be discussed and resolved in a mutually respectful atmosphere. We take into account individual circumstances and the individual employee.

We firmly believe that with direct communication, we can continue to resolve any difficulties that may arise and develop a mutually beneficial relationship.

Non-Harassment

We prohibit harassment of one employee by another employee, supervisor or third party for any reason including, but not limited to: veteran status, uniform service member

status, race, color, religion, sex, national origin, age and physical or mental disability. Harassment of third parties by our employees is also prohibited.

In addition, age [18 and over], race, creed, color, national origin, sexual orientation, sex, disability, predisposing genetic characteristics, military status and marital status are protected classes in New York.

The purpose of this policy is not to regulate the personal morality of employees. It is to ensure that in the workplace, no employee harasses another for any reason.

While it is not easy to define precisely what harassment is, it includes: slurs, epithets, threats, derogatory comments or visual depictions, unwelcome jokes and teasing.

Any employee who feels that (s)he is a victim of such harassment should immediately report the matter to one of the following members of management who have been designated to receive such complaints: Jessica Close at (518) 388-9000 and 650 Franklin Street, Suite 502, Schenectady, NY 12305 or David Smith at (518) 388-9000 and 650 Franklin Street, Suite 502, Schenectady, NY 12305. If an employee makes a report to any of these members of management and the manager either does not respond or does not respond in a manner the employee deems satisfactory or consistent with this policy, the employee is required to report the situation to one of the other members of management designated in this policy to receive complaints.

The company will investigate all such reports as confidentially as possible. Adverse action will not be taken against an employee because he or she, in good faith, reports or participates in the investigation of a violation of this policy. Violations of this policy are not permitted and may result in disciplinary action, up to and including discharge.

Sexual Harassment

Any type of sexual harassment is against company policy and may be unlawful.

We firmly prohibit sexual harassment of any employee by another employee, supervisor or third party. Harassment of third parties by our employees is also prohibited. The purpose of this policy is not to regulate the morality of employees. It is to ensure that in the workplace, no employee is subject to sexual harassment. While it is not easy to define precisely what sexual harassment is, it may include: unwelcome sexual advances, requests for sexual favors, and/or verbal or physical conduct of a sexual nature including, but not limited to, sexually-related drawings, pictures, jokes, teasing, uninvited touching or other sexually-related comments.

Sexual harassment of an employee will not be tolerated. Violations of this policy may result in disciplinary action, up to and including discharge. There will be no adverse

action taken against employees who report violations of this policy in good faith or participate in the investigation of such violations.

Any employee who feels that (s)he is a victim of sexual harassment should immediately report such actions in accordance with the following procedure. All complaints will be promptly and thoroughly investigated as confidentially as possible.

1. Any employee who believes that (s)he is a victim of sexual harassment or has been retaliated against for complaining of sexual harassment, should report the situation immediately to one of the following members of management who have been designated to receive such complaints: Jessica Close at (518) 388-9000 and 650 Franklin Street, Suite 502, Schenectady, NY 12305 or David Smith at (518) 388-9000 and 650 Franklin Street, Suite 502, Schenectady, NY 12305. If an employee makes a report to any of these members of management and the manager either does not respond or does not respond in a manner the employee deems satisfactory or consistent with this policy, the employee is required to report the situation to one of the other members of management designated in this policy to receive complaints.
2. The company will investigate every reported incident immediately. Any employee, supervisor or agent of the company who has been found to have violated this policy may be subject to appropriate disciplinary action, up to and including immediate discharge.
3. The company will conduct all investigations in a discreet manner. The company recognizes that every investigation requires a determination based on all the facts in the matter. We also recognize the serious impact a false accusation can have. We trust that all employees will continue to act responsibly.
4. The reporting employee and any employee participating in any investigation under this policy have the company's assurance that no reprisals will be taken as a result of a sexual harassment complaint. It is our policy to encourage discussion of the matter, to help protect others from being subjected to similar inappropriate behavior.

Categories Of Employment

INTRODUCTORY PERIOD: Full-time, part-time regular and part-time employees are on an introductory period during their first 90 days of employment.

During this time, you will be able to determine if your new job is suitable for you and your supervisor will have an opportunity to evaluate your work performance. However, the completion of the introductory period does not guarantee employment for any period of time thereafter.

FULL-TIME EMPLOYEES regularly work at least a 40-hour workweek.

PART-TIME REGULAR EMPLOYEES regularly work 30 hours or more each week.

PART-TIME EMPLOYEES work less than 30 hours each week.

In addition to the preceding categories, employees are also categorized as "exempt" or "non-exempt."

NON-EXEMPT EMPLOYEES are entitled to overtime pay as required by applicable federal and state law.

EXEMPT EMPLOYEES - Pursuant to applicable federal and state laws, exempt employees are not entitled to overtime pay, and are not subject to certain deductions to their salary under the company's policies.

Upon hire, your supervisor will notify you of your employment classification.

Anniversary Date

The first day you report to work will be recorded in company records as your anniversary date. This date may be used to calculate many different company benefits. If you have any questions regarding your anniversary date, please see the Director of Administration.

Immigration Reform And Control Act

In compliance with the federal Immigration Reform and Control Act of 1986 (IRCA), as amended, our company is committed to employing only individuals who are authorized to work in the United States.

Each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility.

If an employee is authorized to work in this country for a limited time period, the individual will be required to submit proof of renewed employment eligibility prior to expiration of that period to remain employed by the company.

New Employee Orientation

Upon joining our company, you were given this copy of our Employee Handbook. After reading this Employee Handbook please sign the receipt page and return it to the Director of Administration. You will be asked to complete personnel, payroll and benefit forms.

If you lose your Employee Handbook or if it becomes damaged in any way, please notify the Director of Administration as soon as possible to obtain a replacement copy.

The Director of Administration is responsible for the operations of your department. (S)he is a good source of information about the company and your job.

Suggestions And Ideas

We are always interested in your constructive ideas and suggestions for improving our operations. Your suggestions should be submitted in writing to your supervisor.

After we investigate your suggestion, you will be notified whether it is feasible to be put into practice.

We believe that suggestions indicate initiative. With your approval, we will place the written suggestion in your personnel file and consider it at the time of your performance review.

Talk To Us

We encourage you to bring your questions, suggestions and complaints to our attention. We will carefully consider each of these in our continuing effort to improve operations.

If you feel you have a problem, present the situation to your supervisor so that the problem can be settled by examination and discussion of the facts. We hope that your supervisor is able to satisfactorily resolve most matters.

If you still have questions after meeting with your supervisor or if you would like further clarification on the matter, request a meeting with the Director of Administration. (S)he will review the issues and meet with you to discuss possible solutions.

Finally, if you still believe that your problem has not been fairly or fully addressed, request a meeting with the President.

Your suggestions and comments on any subject are important, and we encourage you to take every opportunity to discuss them with us. Your job will not be adversely affected in any way because you choose to use this procedure.

If at any time you do not feel comfortable speaking with your supervisor or the next level of management, discuss your concern with any other member of management with whom you feel comfortable.

Your Pay And Progress

Recording Your Time

Non-exempt employees must record their hours on time sheets and give them to their supervisor bi-weekly on Friday.

All employees subject to this policy are required to accurately record all time worked.

The pay period starts on Saturday and ends on Friday.

Payday

You will be paid biweekly on Thursday for the period that ends on the previous Friday.

When our payday is a holiday, you normally will be paid on the first working day after the holiday.

Please review your paycheck for errors. If you find a mistake, report it to the Director of Administration immediately. The Director of Administration will assist you in taking the steps necessary to correct the error.

Paycheck Deductions

The company is required by law to make certain deductions from your paycheck each pay period. Such deductions typically include federal and state taxes and Social Security (FICA) taxes. Depending on the state in which you are employed and the benefits you choose, there may be additional deductions. All deductions and the amount of the deductions are listed on your pay stub. These deductions are totaled each year for you on your Form W-2, Wage and Tax Statement.

It is the policy of the company that exempt (salaried) employees' pay will not be "docked," or subject to deductions, in violation of salary pay rules issued by the United States Department of Labor and any corresponding rules issued by the state government, as applicable. However, the company may make deductions from employees' salaries in a way that is permitted under federal and state wage and hour rules. Employees will be reimbursed in full for any isolated, inadvertent, or improper deductions, as defined by law.

Thus, exempt employees may be subject to the following salary deductions, except where prohibited by state law, but only for the following reasons:

- Absences of one or more full days for personal reasons, other than sickness or disability; or
- Absences of one or more full days due to sickness or disability, if there is a plan, policy, or practice providing replacement compensation for such absences; or
- Absences of one or more full days before eligibility under such a plan, policy, or practice or after replacement compensation for such absences has been exhausted; or
- Suspensions of one or more full days for violations of safety rules of major significance; or
- Suspensions of one or more full days for violations of written workplace conduct rules, such as rules against sexual harassment and workplace violence; or
- Payment of actual time worked in the first and last weeks of employment, resulting in a proportional rate of an employee's full salary; or
- Any unpaid leave taken under the Family and Medical Leave Act; or
- Negative paid-time-off balances, in whole-day increments only.

If questions or concerns about any pay deductions arise, employees may discuss and resolve them with the Human Resources Department.

Garnishment/Child Support

When an employee's wages are garnished by a court order, our company is legally bound to withhold the amount indicated in the garnishment order from the employee's paycheck. Our company will, however, honor federal and applicable state guidelines that protect a certain amount of an employee's income from being subject to garnishment.

Direct Deposit

You have the option of receiving your pay in a payroll check or having your pay deposited into your bank account through our direct deposit program.

Performance Reviews

Your performance is important to our company. Once each year, on or about your anniversary date, your supervisor will review your job progress within our company and help you set new job performance plans.

Our performance review program provides the basis for better understanding between you and your supervisor, with respect to your job performance, potential and development within the company.

New employees will generally be reviewed at the end of their introductory period.

Job Descriptions

The company maintains a job description for each position in the company. The job description outlines the essential duties and responsibilities of the position. When the duties and/or responsibilities of a position change, the job description is revised to reflect those changes. If you have any questions or wish to obtain a copy of your position's job description, please see the Human Resources Department.

Pay Raises

Depending upon your performance and our company's profitability, adjustments in your pay may be made when there has been an improvement in or sustainment of an already good performance during the review period.

Pay Advances

Pay advances will not be granted to employees.

Overtime

There may be times when you will need to work overtime so that we may meet the needs of our clients. Although you will be given advance notice when feasible, this is not always possible. Non-exempt employees must have all overtime approved in advance by their supervisor.

Non-exempt employees will be paid at a rate of time and one-half their regular hourly rate for hours worked in excess of 40 hours in a workweek, unless state law provides a greater benefit in which case, we will comply with the state law.

Only actual hours worked count toward computing weekly overtime.

If you have any questions concerning overtime pay, check with your supervisor.

Time Away From Work And Other Benefits

Employee Benefits

Our company has developed a comprehensive set of employee benefit programs to supplement our employees' regular wages. Our benefits represent a hidden value of additional income to our employees.

This Employee Handbook describes the current benefit plans maintained by the company. Refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plan. Those documents are controlling.

The company reserves the right to modify its benefits at any time. We will keep you informed of any changes.

Holidays

Our company normally observes the following holidays during the year:

- New Year's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- The Day After Thanksgiving
- Christmas

If one of the above holidays falls on Saturday, it normally is observed on the preceding Friday. If a holiday falls on Sunday, it normally is observed on the following Monday.

Full-time employees are eligible for paid holidays immediately upon hire.

Non-exempt employees must work their scheduled workday before and after the holiday in order to be paid for the holiday, unless they are absent with prior permission from their supervisor.

Vacation

Full-time employees are eligible for paid vacation time.

Vacation is calculated according to your anniversary date as follows:

After six full anniversary months, you shall be entitled to five days of paid vacation annually.

After one full anniversary year, you shall be entitled to ten days of paid vacation annually.

After five full anniversary years, and each year thereafter, you shall be entitled to fifteen days of paid vacation annually.

Submit vacation requests in writing at least two weeks in advance to your supervisor. When possible, vacation requests are granted, taking into account operating requirements. Length of employment may determine priority in scheduling vacation times.

Vacation pay is not granted in lieu of taking the actual time off. However, vacation time can be carried over to the following year, up to a maximum of five days with special management approval.

Vacation should be taken in blocks of one week at a time.

Upon termination, eligible employees will not be paid for accrued but unused vacation, unless state law dictates otherwise.

Personal Days

Full-time employees are eligible, after thirty days of employment, for five paid personal days each year.

Personal days are calculated according to your anniversary date.

Personal days can be used as vacation time, sick time or to take care of personal matters.

Requests for planned personal days must be given to your supervisor for approval.

Personal days cannot be carried over to the following year. Employees are not paid in lieu of taking the actual time off.

Personal days cannot be used in conjunction with other paid time off.

Upon termination, employees are not paid for earned but unused personal days.

Sick Days

Full-time employees are eligible, after thirty days of employment, for five paid sick days each year.

Sick days are calculated according to your anniversary date.

Exempt employees will receive sick pay in compliance with state and federal wage and hour laws.

Employees are not paid for any unused sick days. However, if you do not use your sick days during the year, you can carry them into the following year, up to a maximum of 15 sick days.

Employees are not paid for earned but unused sick days upon termination.

Jury Duty

Employees summoned for jury duty will receive unpaid leave, except that you shall receive the first \$40 of your daily wages during the first three days of jury service in a state or local court.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

We reserve the right to request proof of jury service issued by the Court upon return.

Make arrangements with your supervisor as soon as you receive your summons.

We expect you to return to your job if you are excused from jury duty during your regular working hours.

Voting Leave

Our company believes that every employee should have the opportunity to vote in any state or federal election, general primary or special primary. Any employee whose work schedule does not provide him or her four consecutive hours to vote while polls are open will be granted up to two paid hours off in order to vote. Any additional time off will be without pay. We reserve the right to select the hours you are excused to vote.

Exempt employees may be provided additional time off with pay when necessary to comply with state and federal wage and hour laws.

Notify your supervisor of the need for voting leave two to ten days before the election. When you return from voting leave, you must present a voter's receipt to your supervisor as soon as possible.

Military Leave

Employees who are required to fulfill military obligations in any branch of the Armed Forces of the United States or in state military service will be given the necessary time off and reinstated in accordance with federal and state law.

The time off will be unpaid, except where state law dictates otherwise. Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Accrued vacation may be used for this leave if the employee chooses. Military orders should be presented to your supervisor and arrangements for leave made as early as possible before departure. Employees are required to give advance notice of their service obligations to the company unless military necessity makes this impossible. You must notify your supervisor of your intent to return to employment based on requirements of the law. Your benefits may continue to accrue during the period of leave in accordance with state and federal law.

Additional information regarding military leaves may be obtained from the Human Resources.

Witness Leave

Employees are given the necessary time off without pay to attend or participate in a court proceeding in accordance with state law. We ask that you notify your supervisor of the need to take witness leave as far in advance as is possible.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Bone Marrow And Organ Donation Leave

Employees who work an average of 20 hours or more each week are eligible to receive up to 24 hours of unpaid leave to donate bone marrow.

Please provide your supervisor with written physician verification of the purpose and length of each leave.

For more information regarding this leave, please see Human Resources.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Victims Of Crime Leave

The company will grant reasonable and necessary leave from work, without pay, to employees who are victims of a crime to attend or participate in legal proceedings pertaining to the crime. Affected employees must give the company reasonable notice that leave under this policy is required.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Medical Insurance

Eligible full-time employees may enroll in a single or a family contract on the first of the month following thirty days of employment.

Information and enrollment forms may be obtained from the HR Department.

To assist you with the cost of this insurance, our company pays a portion of a single or a family contract. You are responsible for paying the balance through payroll deduction.

Participating employees are also covered under our medical insurance plan's prescription drug program.

A booklet containing the details of the plan and eligibility requirements may be obtained from the HR Department.

Refer to the actual plan document and summary plan description if you have specific questions regarding this benefit plan. Those documents are controlling.

Upon termination you may be entitled to continuation or conversion of the group medical insurance plan in accordance with the terms of the policy and/or applicable state and federal law. For more information, contact the HR Department.

COBRA

You and your covered dependents will have the opportunity to continue medical benefits for a period of up to 36 months under the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA) when group medical coverage for you and your covered dependents would otherwise end due to your death or because:

- your employment terminates, for a reason other than gross misconduct; or
- your employment status changes due to a reduction in hours; or
- your child ceases to be a "dependent child" under the terms of the medical plan; or
- you become divorced or legally separated; or
- you become entitled to Medicare.

In the event of divorce, legal separation, or a child's loss of dependent status, you or a family member must notify the plan administrator within 60 days of the occurrence of the event.

The plan administrator will notify the individuals eligible for continuation coverage of their right to elect COBRA continuation coverage.

For more information regarding COBRA, you may contact the HR Department.

Section 125 Plans

Our company offers a pretax contribution option for employees. This employee benefit is known as a Section 125 plan.

A Section 125 plan is a benefit plan that allows you to make contributions toward premiums for medical insurance and out-of-pocket medical expenses or dependent care expenses on a "before tax", rather than an "after tax" basis. Your premium contributions and qualified expenses are deducted from your gross pay before income taxes and Social Security is calculated.

To participate in this plan, complete an election form and return it to the HR Department.

You cannot make any changes to your pretax contributions until the next open enrollment period, unless your family status changes or you become eligible for a special enrollment period due to a loss of coverage. Family status changes include marriage, divorce, death of a spouse or child, birth or adoption of a child or termination of employment of your spouse. A change in election due to a change in family status is effective the following month.

Disability Leave

Full-time employees are eligible for an unpaid disability leave after ninety days of employment. Disability leave due to non-occupational illness, injury or pregnancy-related disability is not to exceed twelve weeks.

Granting this leave prior to the completion of the eligibility period and/or beyond the maximum period stated above may be required as a reasonable accommodation in accordance with the Americans with Disabilities Act.

Employees requesting leave must provide written notice of the disability, including a doctor's certificate stating the nature of the disability and the expected date of return to work.

To the extent allowed by the insurance contract, we will continue to provide medical insurance coverage for employees on authorized disability leave for the first twelve weeks of disability. During this time you will be responsible for paying your portion of the monthly premium(s). When the above period expires, you may continue your medical insurance coverage by making arrangements with the HR Department to pay the entire monthly premium in advance each month.

When you are able to return to work, give us at least one week's advance written notice. Include a doctor's certificate stating that you are medically able to return to your normal duties. We reserve the right to require a physical examination by a physician of our own choosing prior to your resumption of duties, as required by state law.

We will return you to the same or similar position you held prior to the disability leave, subject to our staffing and business requirements. Your continued absence from work beyond your disability (as determined by your physician) will be deemed a voluntary termination of your employment.

This leave may run concurrently with any other leave where permitted by state and federal law.

Short-Term Disability Insurance

Employees are eligible for short-term disability insurance after four consecutive weeks of full-time employment or 25 days of regular part-time employment in accordance with state law. Other employees may also be eligible for this insurance, depending on the employee's previous employer. This insurance is designed to provide income for you when you are absent from work for more than seven calendar days due to non-occupational illness, injury or pregnancy-related disability.

The benefits are calculated as a percentage of your salary up to a maximum each week, as specified by law, for up to 26 weeks.

The cost of this insurance is shared between the company and the employee.

Provide written notice including a doctor's certificate stating the nature of the disability and your expected date of return to work. Disability insurance information may be obtained from the HR Department.

Social Security

During your employment, you and the company both contribute funds to the federal government to support the Social Security program. This program is intended to provide you with retirement benefit payments and medical coverage once you reach retirement age.

Unemployment Insurance

Upon separation from employment, you may be entitled to state and federal unemployment insurance benefits. Information about unemployment insurance can be obtained from the HR Department.

Workers' Compensation

On-the-job injuries are covered by our Workers' Compensation insurance policy. This insurance is provided at no cost to you. If you are injured on the job, no matter how slightly, report the incident immediately to the HR Department. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim. We ask for your assistance in alerting management to any condition that could lead to or contribute to an employee accident.

401(k) Qualified Retirement Plan

Our company provides eligible employees with a 401(k) Qualified Retirement plan which is an excellent means of long-term savings for your retirement. The company's contribution, if any, is determined by the employer on an annual basis.

You can obtain a copy of the Summary Plan Description which contains the details of the plan including eligibility and benefit provisions from the HR Department. In the event of any conflict in the description of any plan, the official plan documents, which are available for your review, shall govern. If you have any questions regarding this plan, see the plan administrator.

Profit-Sharing Plan

You may think you have little control over the profitability of company operations but each employee has a real impact.

To recognize and reward your efforts, our company maintains a Profit-Sharing Plan for eligible employees. The amount of the company's contribution to the plan is based each year on the company's profits. Your share of the company's contribution is based on your earnings in proportion to the total earnings of all participants.

You can obtain a copy of the Summary Plan Description which contains the details of the plan including eligibility and benefit provisions from the HR Department. In the event of any conflict in the description of any plan, the official plan documents, which are available for your review, shall govern. If you have any questions regarding this plan, see the plan administrator.

Bonus Plan

Employees may receive bonuses from time to time. These are based on individual merit, the company's profitability and any other factor(s) deemed significant by the company. Whether or not bonuses are granted and the amounts granted are within the sole discretion of the President.

On The Job

Discussions With Clients

When working on an assignment in a clients' office, you may be asked to offer specific suggestions or comments regarding his or her practices.

Prior to discussing any suggestions with a client, your recommendations must first be approved by your supervisor.

Attendance And Punctuality

Attendance and punctuality are important factors for your success within our company. We work as a team and this requires that each person be in the right place at the right time.

If you are going to be late for work or absent, notify your supervisor as far in advance as is feasible under the circumstances, but before the start of your workday.

Personal issues requiring time away from your work, such as doctor's appointments or other matters, should be scheduled during your nonworking hours if possible.

If you are absent for three days without notifying the company, it is assumed that you have voluntarily abandoned your position with the company, and you will be removed from the payroll.

Business Hours

Because of the nature of our business, your work schedule may vary depending on your job. Our normal business hours are 8:00 a.m. to 6:00 p.m. EST, Monday through Friday. Check with your supervisor if you have questions about your hours of work.

Meal Time

Employees working a shift of more than six hours will be provided at least 30 unpaid minutes for a meal between 11:00 a.m. and 2:00 p.m. Employees working a shift that starts before 11:00 a.m. and continues past 7:00 p.m. will be provided an additional unpaid meal period of at least 20 minutes between 5:00 p.m. and 7:00 p.m. Employees working a shift of more than six hours between 1:00 p.m. and 6:00 a.m. will be provided an unpaid meal period of at least 45 minutes midway through the shift. Your supervisor is responsible for approving the scheduling of this time.

On The Job Training

Your supervisor is responsible for initiating all on-the-job training for employees within your department. This may include safety training, participation in off-site training and continuing education when necessary for job safety and work performance. Training will be conducted during regular working hours whenever possible.

The company will pay for any required training programs. Employees may be tested from time to time to evaluate the effectiveness of the training program.

If you have any questions regarding training, please see the Director of Administration.

Standards Of Conduct

Each employee has an obligation to observe and follow the company's policies and to maintain proper standards of conduct at all times. If an individual's behavior interferes with the orderly and efficient operation of a department, corrective disciplinary measures will be taken.

Disciplinary action may include a verbal warning, written warning, suspension with or without pay, and/or discharge. The appropriate disciplinary action imposed will be determined by the company. The company does not guarantee that one form of action will necessarily precede another.

The following may result in disciplinary action, up to and including discharge: violation of the company's policies or safety rules; insubordination; unauthorized or illegal possession, use or sale of alcohol or controlled substances on work premises or during working hours, while engaged in company activities or in company vehicles; unauthorized possession, use or sale of weapons, firearms or explosives on work premises; theft or dishonesty; physical harassment; sexual harassment; disrespect toward fellow employees, visitors or other members of the public; performing outside work or use of company property, equipment or facilities in connection with outside work while on company time; poor attendance or poor performance. These examples are not all inclusive. We emphasize that discharge decisions will be based on an assessment of all relevant factors.

Nothing in this policy is designed to modify our employment-at-will policy.

Computer Software Licensing

The company purchases or licenses the use of various computer software programs. Neither the company nor any of the company's employees have the right to duplicate this computer software or its related documentation. Unauthorized duplication of computer software is a federal offense, punishable by up to \$250,000 fine and up to five years in jail.

The company does not condone the illegal duplication of software. You must use the software in accordance with the license agreement. This policy applies not only to individual desktop computers and laptops but to local area networks as well.

Employees learning of any misuse of software or related documentation within the company shall notify a member of management. Employees who reproduce, acquire or use unauthorized copies of computer software will be subject to discipline, up to and including discharge.

Client And Public Relations

Our company's reputation is built on excellent service and quality work. To maintain this reputation requires the active participation of every employee.

The opinions and attitudes that clients have toward our company may be determined for a long period of time by the actions of one employee. It is sometimes easy to take a client for granted, but if we do we run the risk of losing not only that client, but his or her associates, friends or family who may also be clients or prospective clients.

Each employee must be sensitive to the importance of providing courteous treatment in all working relationships.

Solicitation And Distribution

To avoid unnecessary annoyances and work interruptions, solicitation by an employee of another employee is prohibited while either person is on working time.

Employee distribution of literature, including handbills, in work areas is prohibited at all times.

Trespassing, soliciting or distribution of literature by non-employees on these premises is prohibited at all times.

Changes In Personal Data

To aid you and/or your family in matters of personal emergency, we need to maintain up-to-date information.

Changes in name, address, telephone number, marital status, number of dependents or changes in next of kin and/or beneficiaries should be given to the HR Department promptly.

Care Of Equipment

You are expected to demonstrate proper care when using the company's property and equipment. No property may be removed from the premises without the proper authorization of management. If you lose, break or damage any property, report it to your supervisor at once.

Personal Property

The company is not responsible for loss or damage to personal property. Valuable personal items, such as purses and all other valuables should not be left in areas where theft might occur.

Visitors

If you are expecting a visitor, please notify your supervisor. All visitors must first check in at the reception area. Visitors are not allowed in any area of the building without being accompanied by an authorized employee. Under no circumstances will visitors be allowed in confidential, unauthorized or potentially hazardous areas.

Personal Telephone Calls

It is important to keep our telephone lines free for client calls. Although the occasional use of the company's telephones for a personal emergency may be necessary, routine personal calls should be kept to a minimum.

Personal cellular telephones must be turned off or set to a silent alert during working hours while on company premises.

Employee's use of personal cellular telephones for phone calls or text messaging during working hours should be kept to a minimum while on company premises.

Electronic Mail Monitoring

We recognize your need to be able to communicate efficiently with fellow employees, vendors and clients. Therefore we have installed an electronic mail (e-mail) and instant messaging system to facilitate the transmittal of business-related information within the company and with our clients.

The e-mail and instant messaging system is intended for business use only. The use of the company's e-mail system to solicit fellow employees or distribute non job-related information to fellow employees is strictly prohibited.

Our company's policies against sexual and other types of harassment apply fully to the e-mail system. Violations of those policies are not permitted and may result in disciplinary action, up to and including discharge. Therefore, employees are also prohibited from the display or transmission of sexually-explicit images, messages, ethnic slurs, racial epithets or anything that could be construed as harassment or disparaging to others.

Employees shall not use unauthorized codes or passwords to gain access to others' files.

All e-mail passwords must be made available to the company at all times. Please notify the Director of Information Technology if you need to change your password.

Violation of this policy may result in disciplinary action, up to and including discharge.

For business purposes, management reserves the right to enter, search and/or monitor the company's private e-mail and instant messaging system and the files/transmission of any employee without advance notice and consistent with applicable state and federal laws. Employees should expect that communications that they send and receive by the company's private e-mail and instant messaging system will be disclosed to management. Employees should not assume that communications that they send and receive by the company's private e-mail and instant messaging system are private or confidential.

Voice Mail Monitoring

We recognize your need to be able to communicate efficiently with fellow employees and clients. Therefore we have a voice mail system to facilitate the transmittal of business-related information within the company and with our clients.

The voice mail system is intended for business use only. The use of the company's voice mail system to solicit fellow employees or distribute non job-related information to fellow employees is strictly prohibited.

Our company's policies against sexual and other types of harassment apply fully to the voice mail system. Violations of those policies are not permitted and may result in disciplinary action, up to and including discharge. Therefore, employees are also prohibited from the transmission of sexually-explicit messages, ethnic slurs, racial epithets or anything that could be construed as harassment or disparaging to others.

All voice mail passwords must be made available to the company at all times. Please notify Information Technology if you need to change your password.

Violation of this policy may result in disciplinary action, up to and including discharge.

For business purposes, management reserves the right to enter, search and/or monitor the company's private voice mail system and the voice mail of any employee without advance notice and consistent with applicable state and federal laws. Employees should expect that communications that they send and receive by the company's private voice mail system will be disclosed to management. Employees should not assume that communications that they send and receive by the company's private voice mail system are private or confidential.

Internet Usage

As a growing company, we recognize the need to stay on the cutting edge of technology. This is one of the reasons we allow employees to have access to the Internet.

The Internet is intended for business use only. Use of the Internet for any non-business purpose, including but not limited to, personal communication or solicitation, purchasing personal goods or services, gambling and downloading files for personal use, is strictly prohibited.

Our company's policies against sexual and other types of harassment apply fully to Internet usage, including the use of instant messaging programs. Violations of those policies are not permitted and may result in disciplinary action, up to and including discharge. Therefore, employees are also prohibited from displaying, transmitting and/or downloading sexually explicit images, messages, ethnic slurs, racial epithets or anything that could be construed as harassment or disparaging to others.

Consistent with applicable federal and state law, the time you spend on the Internet may be tracked through activity logs for business purposes. All abnormal usage will be investigated thoroughly.

Employees learning of any misuse of the Internet shall notify a member of management.

Violation of this policy may result in disciplinary action up to and including discharge.

Dress Policy

Employees are expected to maintain the highest standards of personal cleanliness and present a neat, professional appearance at all times.

Our clients' satisfaction represents the most important and challenging aspect of our business. Whether or not your job responsibilities place you in direct client contact, you represent the company with your appearance as well as your actions. The properly-attired individual helps to create a favorable image for the company, to the public and fellow employees.

The company maintains a business casual environment. Jeans and sneakers are permitted attire on Fridays. Keeping in mind our business casual atmosphere, please take note of the following general guidelines:

- No torn or ripped pants or jeans. Please make sure they are presentable.
- No printed t-shirts with political slogans or pictures.
- No extremely baggy shorts or pants.
- No jogging suits or sweat suits.
- No revealing attire.
- No observable lack of undergarments.
- Sneakers should be neat, clean and presentable.

All employees should use discretion in wearing attire that is appropriate for the office and client interaction.

Personal Hygiene

Maintaining a professional, business-like appearance is very important to the success of our company. Part of the impression you make on others depends on your choice of dress, personal hygiene and courteous behavior. A daily regimen of good grooming and hygiene is expected of everyone. Please ensure that you maintain good personal hygiene habits. While at work, you are required to be clean, dressed appropriately and well groomed.

Reference Checks

Our company will not honor any oral requests for references. All requests must be in writing and on company letterhead. Generally, we will only confirm our employees' dates of employment, salary history and job title.

Under no circumstances should an employee provide another individual with information regarding current or former employees of our company. If you receive a request for reference information, please forward it to your supervisor.

Protecting Company Information

Protecting our company's information is the responsibility of every employee, and we all share a common interest in making sure information is not improperly or accidentally disclosed. Do not discuss the company's confidential business with anyone who does not work for us. You may be required to sign a non-compete and/or a nondisclosure agreement as a condition of your employment, in accordance with state and federal law.

All telephone calls regarding a current or former employee's position/compensation with our company must be forwarded to the HR Department.

The company's address shall not be used for the receipt of personal mail.

Conflict Of Interest/Code Of Ethics

A company's reputation for integrity is its most valuable asset and is directly related to the conduct of its officers and other employees. Therefore, employees must never use their positions with the company, or any of its clients, for private gain, to advance personal interests or to obtain favors or benefits for themselves, members or their families or any other individuals, corporations or business entities.

The company adheres to the highest legal and ethical standards applicable in our business. The company's business is conducted in strict observance of both the letter and spirit of all applicable laws and the integrity of each employee is of utmost importance.

Employees of the company shall conduct their personal affairs such that their duties and responsibilities to the company are not jeopardized and/or legal questions do not arise with respect to their association or work with the company.

Outside Employment

We hope that you will not find it necessary to seek additional outside employment. However, if you are planning to accept an outside position, you must notify the HR Department in writing.

Outside employment must not conflict in any way with your responsibilities within our company. You may not work for competitors nor may you take an ownership position with a competitor.

Employees may not conduct outside work or use company property, equipment or facilities in connection with outside work while on company time.

Parking

Free parking facilities are available to employees. You are required to park in the parking lot.

The company is not responsible for loss, damage or theft of your vehicle. Therefore, we suggest that you lock your car doors.

Contact With The Media

All media inquiries regarding the company and its operations must be referred to the Director of Corporate Communications. Only the President or the Director of Corporate Communications are authorized to make or approve public statements pertaining to the company or its operations. No employees, unless specifically designated by the President, are authorized to make those statements.

If You Must Leave Us

Should you decide to leave your employment with us, we ask that you provide your supervisor with at least two weeks' advance notice. Your thoughtfulness is appreciated and will be noted favorably should you ever wish to reapply for employment with the company.

Employees, who are rehired following a break in service in excess of six months, other than an approved leave of absence, must serve a new initial introductory period whether or not such a period was previously completed. Such employees are considered new employees from the effective date of their reemployment for all purposes, including the purposes of measuring benefits.

Our company does not provide a "letter of reference" to former employees. Generally, we will confirm upon request our employees' dates of employment, salary history and job title.

All company property, including this Employee Handbook, must be returned upon termination. Otherwise, the company may take action to recoup any replacement costs and/or seek the return of company property through appropriate legal recourse.

You should notify the company if your address changes during the calendar year in which termination occurs so that your tax information will be sent to the proper address.

Safety In The Workplace

Each Employee's Responsibility

Safety can only be achieved through teamwork at our company. Each employee, supervisor and manager must practice safety awareness by thinking defensively, anticipating unsafe situations and reporting unsafe conditions immediately.

Please observe the following precautions:

1. Notify your supervisor of any emergency situation. If you are injured or become sick at work, no matter how slightly, you must inform your supervisor immediately.
2. The use of alcoholic beverages or illegal substances during working hours will not be tolerated. The possession of alcoholic beverages or illegal substances on the company's property is forbidden.
3. Use, adjust and repair machines and equipment only if you are trained and qualified.
4. Know the proper lifting procedures. Get help when lifting or pushing heavy objects.
5. Understand your job fully and follow instructions. If you are not sure of the safe procedure, don't guess; just ask your supervisor.
6. Know the locations, contents and use of first aid and fire fighting equipment.

A violation of a safety precaution is in itself an unsafe act. A violation may lead to disciplinary action, up to and including discharge.

Workplace Violence

Violence by an employee or anyone else against an employee, supervisor or member of management will not be tolerated. The purpose of this policy is to minimize the potential risk of personal injuries to employees at work and to reduce the possibility of damage to company property in the event someone, for whatever reason, may be unhappy with a company decision or action by an employee or member of management.

If you receive or overhear any threatening communications from an employee or outside third party, report it to your supervisor at once. Do not engage in either physical or verbal confrontation with a potentially violent individual. If you encounter an individual who is threatening immediate harm to an employee or visitor to our premises, contact an emergency agency (such as 911) immediately.

All reports of work-related threats will be kept confidential to the extent possible, investigated and documented. Employees are expected to report and participate in an investigation of any suspected or actual cases of workplace violence.

Violations of this policy, including your failure to report or fully cooperate in the company's investigation, may result in disciplinary action, up to and including discharge.

Workplace Searches

To protect the property and to ensure the safety of all employees, clients and the company, the company reserves the right to conduct personal searches consistent with state law, and to inspect any packages, parcels, purses, handbags, brief cases, lunch boxes or any other possessions or articles carried to and from the company's property. In addition, the company reserves the right to search any employee's office, desk, files, locker, equipment or any other area or article on our premises. In this regard, it should be noted that all offices, desks, files, lockers, equipment, etc. are the property of the company, and are issued for the use of employees only during their employment. Inspection may be conducted at any time at the discretion of the company.

Persons entering the premises who refuse to cooperate in an inspection conducted pursuant to this policy may not be permitted to enter the premises. Employees working on or entering or leaving the premises who refuse to cooperate in an inspection, as well as employees who after the inspection are believed to be in possession of stolen property or illegal substances, will be subject to disciplinary action, up to and including discharge, if upon investigation they are found to be in violation of the company's security procedures or any other company rules and regulations.

Good Housekeeping

Good work habits and a neat place to work are essential for job safety and efficiency. You are expected to keep your place of work organized and materials in good order at all times. Report anything that needs repair or replacement to your supervisor.

Smoking In The Workplace

Our company is committed to providing a safe and healthy environment for employees and visitors. Smoking is not permitted.

Concealed Weapons

Possession, use or sale of weapons, firearms or explosives on work premises, while operating company machinery, equipment or vehicles for work-related purposes or while engaged in company business off premises is forbidden except where expressly authorized by the company and permitted by state and local laws. This policy applies to all employees, including but not limited to, those who have a valid permit to carry a firearm.

Employees who are aware of violations or threats of violations of this policy are required to report such violations or threats of violations to the HR Department immediately.

Violations of this policy will result in disciplinary action, up to and including discharge.

In An Emergency

Your supervisor should be notified immediately when an emergency occurs. Emergencies include all accidents, medical situations, bomb threats, other threats of violence, and the smell of smoke. If your supervisor is unavailable, contact another member of management.

Should an emergency result in the need to communicate information to employees outside of business hours, the President will initiate phone calls to the directors who in turn will call their designated employees. All employees are responsible for following the call tree that is communicated to them during new employee orientation. Therefore, it is important that employees keep their personal emergency contact information up to date. Notify the HR Department when this information changes.

When events warrant an evacuation of the building, you should follow the instructions of your supervisor or any other member of management. You should leave the building in a quick and orderly manner. You should assemble at the pre-determined location as communicated to you by the HR Department to await further instructions or information.

Please direct any questions you may have about the company's emergency procedures to the HR Department.

Substance Abuse

The company has vital interests in ensuring a safe, healthy and efficient working environment for our employees, their co-workers and the clients we serve. The unlawful or improper presence or use of controlled substances or alcohol in the workplace presents a danger to everyone. For these reasons, we have established as a condition of employment and continued employment with the company the following substance abuse policy.

Employees are prohibited from reporting to work or working while using illegal or unauthorized substances. Employees are prohibited from reporting to work, or working when the employee uses any controlled substance, except when the use is pursuant to a doctor's orders and the doctor advised the employee that the substance does not adversely affect the employee's ability to safely perform his or her job duties.

In addition, employees are prohibited from engaging in the unlawful or unauthorized manufacture, distribution, sale or possession of illegal or unauthorized substances and alcohol in the workplace including: on company paid time, on company premises, in company vehicles, or while engaged in company activities. Employees are also prohibited from reporting for duty or remaining on duty with any alcohol in their systems. Employees are further prohibited from consuming alcohol during working hours,

including meal and break periods. This does not include the authorized use of alcohol at company-sponsored functions or activities.

Your employment or continued employment with the company is conditioned upon your full compliance with the foregoing substance abuse policy. Any violation of this policy may result in disciplinary action, up to and including discharge. Furthermore, any employee who violates this policy who is subject to termination, may be permitted in lieu of termination, at the company's sole discretion, to participate in and successfully complete an appropriate treatment, counseling or rehabilitation program as recommended by a substance abuse professional as a condition of continued employment and in accordance with applicable federal, state, and local laws.

Consistent with its fair employment policy, the company maintains a policy of non-discrimination and reasonable accommodation with respect to recovering addicts and alcoholics, and those having a medical history reflecting treatment for substance abuse conditions. We encourage employees to seek assistance before their substance or alcohol use renders them unable to perform their essential job functions or jeopardizes the health and safety of themselves or others. The company will attempt to assist its employees through referrals to rehabilitation, appropriate leaves of absence and other measures consistent with the company's policies and applicable federal, state or local laws.

The company further reserves the right to take any and all appropriate and lawful actions necessary to enforce this substance abuse policy including, but not limited to, the inspection of company issued lockers, desks or other suspected areas of concealment, as well as an employee's personal property when the company has reasonable suspicion to believe that the employee has violated this substance abuse policy.

This policy represents management guidelines. For more information, please speak to the HR Department.

Receipt Of Employee Handbook and Employment-At-Will Statement

This is to acknowledge that I have received a copy of the LinguaLinx Language Solutions, Inc. Employee Handbook and understand that it sets forth the terms and conditions of my employment as well as the duties, responsibilities and obligations of employment with the company. I understand and agree that it is my responsibility to read the Employee Handbook and to abide by the rules, policies and standards set forth in the Employee Handbook.

I also acknowledge that my employment with LinguaLinx Language Solutions is not for a specified period of time and can be terminated at any time for any reason, with or without cause or notice, by me or by the company. I acknowledge that no oral or written statements or representations regarding my employment can alter the foregoing. I also acknowledge that no manager or employee has the authority to enter into an employment agreement—express or implied—providing for employment other than at-will.

I also acknowledge that, except for the policy of at-will employment, the company reserves the right to revise, delete and add to the provisions of this Employee Handbook. All such revisions, deletions or additions must be in writing and must be signed by the President of the company. No oral statements or representations can change the provisions of this Employee Handbook. I also acknowledge that, except for the policy of at-will employment, terms and conditions of employment with the company may be modified at the sole discretion of the company, with or without cause or notice, at any time. No implied contract concerning any employment-related decision, term of employment or condition of employment can be established by any other statement, conduct, policy or practice.

I understand that the foregoing agreement concerning my at-will employment status and the company's right to determine and modify the terms and conditions of employment is the sole and entire agreement between me and LinguaLinx Language Solutions concerning the duration of my employment, the circumstances under which my employment may be terminated and the circumstances under which the terms and conditions of my employment may change. I further understand that this agreement supersedes all prior agreements, understandings and representations concerning my employment with the company.

If I have questions regarding the content or interpretation of this Employee Handbook, I will bring them to the attention of the HR Department:

NAME _____

DATE _____

EMPLOYEE
SIGNATURE _____